

# SIKKIM



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 28<sup>th</sup> May, 2019**

**No. 223**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 09/2019 – State Tax**

**Dated: 20<sup>th</sup> February, 2019**

## **NOTIFICATION**

In exercise of the powers conferred by section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) read with sub-rule (5) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification number 34/2018 – State Tax, dated the 10<sup>th</sup> August, 2018, , namely:–

In the said notification, in the first paragraph, after the sixth proviso, the following provisos shall be inserted, namely: –

“Provided also that the return in FORM GSTR-3B of the said rules for the month of January, 2019 shall be furnished electronically through the common portal, on or before the 22<sup>nd</sup> February, 2019:

Provided also that the return in FORM GSTR-3B of the said rules for the month of January, 2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir shall be furnished electronically through the common portal, on or before the 28<sup>th</sup> February, 2019.”.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**